

CHAPTER VII

DOG FUND

TAXATION OF DOGS

The township assessor shall make a diligent census as to the number of dogs owned, harbored, or kept by any person. A person owning or harboring a dog shall pay immediately to the township assessor a tax for each dog owned, harbored or kept on the same premises, whether owned by that person or some other person, as follows:

1. For each neutered dog, two dollars (\$2).
2. For each nonneutered dog, four dollars (\$4).
3. For each additional dog, six (\$6).

No dog under six (6) months of age is subject to any tax under this chapter. Whoever becomes the owner or harborer of a dog after the dog census by the township assessor or any owner or harborer of a dog for which for any reason the assessor failed to collect the tax, shall, within thirty (30) days after becoming the owner or harborer of a dog, apply to the assessor, or the assessor's designee pay the required fee, and procure a tag for the dog.

Dogs kept in kennels for breeding, boarding, or training purposes or for sale shall not be assessed an individual license fee, but the owner or keeper shall pay a kennel license fee according to the following schedule:

1. For a major kennel, consisting of fifteen (15) or more dogs, a fee of thirty dollars (\$30).
2. For a minor kennel, consisting of less than fifteen (15) dogs, a fee of twenty dollars (\$20).

For each individual dog tag or kennel license issued under this chapter, the township assessor (or trustee who collects the fee) shall retain from the fee described in this section, an administrative fee of fifty cents (\$0.50). Administrative fees collected by the assessor shall be deposited in the county general fund, and administrative fees collected by the trustee shall be deposited in the township general fund.

Upon the payment of the license fee required for kennels, the township assessor shall deliver to the owner or keeper of the kennel a proper license (Township Form 18, 1997) together with a metallic tag for each dog in such kennel. The license shall be dated and numbered and shall bear the name of the county issuing it and the name and address of the owner of the kennel licensed, and a description of the breed, number, sex, and age of the dogs kept in such kennel. Any person becoming the owner of a dog kennel shall, within thirty (30) days after becoming the owner, apply to the township assessor, township trustee, or assessor's designee and, upon payment of the required fee, procure a license and metallic tag for all dogs kept in the kennel.

A county council may increase the tax on neutered dogs imposed under subsection (a) from two dollars (\$2) to three dollars (\$3).

A township assessor (or a township trustee who has the duties of township assessor) may designate one (1) or more licenses veterinarians or humane societies in the assessor's township to collect the dog taxes and kennel license fees and issue the licenses under this chapter. A designee may retain seventy-five cents (\$0.75) as a fee for that service and remit the balance of the money collected to the township trustee by the tenth day of each month. Humane society is defined to include an animal shelter, animal control center, or other animal impounding facility that has as its purpose the humane treatment of animals. IC 15-5-9-1

DOG FUND

All money derived by the taxing of dogs shall constitute a fund known as the Dog Fund. The fund shall be used for the payment of damages, less insurance proceeds, sustained by owners of the following stock, fowl, or game killed, maimed, or damaged by dogs:

- A. Sheep
- B. Cattle
- C. Horses
- D. Swine
- E. Goats
- F. Mules
- G. Chickens
- H. Geese
- I. Turkeys
- J. Ducks
- K. Guineas
- L. Tame Rabbits
- M. Game birds and game animals held in captivity under the authority of a game breeder's license issued by the Department of Natural Resources.
- N. Bison
- O. Farm raised cervidae.
- P. Ratitae.

The Dog Fund shall also be used for the payment of the expenses of taking the Pasteur Treatment by hydrophobia incurred by any person by reason of a person being bitten by or exposed to a dog known to have hydrophobia, within any township of the state of Indiana. Any person requiring such treatment may select his own physician. IC 15-5-9-8

The owner of livestock, fowls, etc., killed, maimed or damaged by dogs, shall within twenty (20) days from the time of the loss, report such loss to the trustee under oath. Such fowls or game must be appraised by two disinterested and not related by blood or marriage to the claimant freeholders residing in the township where the loss occurred. No appraisal shall exceed the actual cash value of such stock, fowls, or game. As it applies to ratitae, cash values is no more than slaughter value. No loss shall be paid for property owned by a claimant on the last property tax assessment date if the property was not reported by the owner for assessment purposes at that time. To qualify for damages a owner shall do the following: (1) not more than seventy-two hours (72) after the time of the loss, notify one (1) of the following having jurisdiction in the location where the loss occurred: (A) a law enforcement officer. (B) An officer of a county or municipal animal control center, shelter, or other similar impounding facility. An officer who receives notice as required shall visit the scene of loss, verify the loss in writing, and mark the animal so that the animal can only support one (1) claim. IC 15-5-9-9.1

The trustee shall register and pay all losses in the order in which they are reported. A person may not receive pay (1) from the trustee for stock, fowl or game listed in IC 15-5-9-8(a)(1) that are killed, maimed or damaged by any dog or dogs owned or harbored by that person; (2) for which the person received an amount equal to the person's actual damages or which the person received from another person an amount equal to actual damages; or (3) for which the owner has not complied with IC 15-5-9-9.1. IC 15-5-9-10

When rabies shall develop in any stock, fowl or game listed before, however contracted, and when the existence of such disease shall be proven by laboratory diagnosis, made in the laboratory of the State Board of Health, or some other laboratory maintained by state, county or municipal funds, or by the affidavit of an attending legally qualified graduate veterinarian, the owner of such animal or animals shall be entitled to recover in the same amount and manner as provided in IC 15-5-9-8 and IC 15-5-9-9.1. Whenever any dog not accompanied with its owner or owner's agent is suspected of having rabies and found roaming at large, and said dog dies or is destroyed on said account, the trustee shall remove or have removed the head of any dog, and pay from the township dog fund a reasonable fee for the removal of such head and all charges for transporting the head to a laboratory maintained by state, county, or municipal funds. If no money is available in the dog fund of the township, then such necessary fees shall be paid out of the township fund without appropriations having been made. IC 15-5-9-10

REPORT TO COUNTY AUDITOR

The township trustee shall make a report of the Dog Fund to the county auditor on the first Monday of March of each year, showing all receipts into the Dog Fund and all orders drawn against the Dog Fund in the order drawn. Any funds in the Township Dog Fund designated for a humane society or any amount in the Dog Fund exceeding three hundred dollars (\$300) over and above all orders drawn against said fund, shall be paid to the county treasurer. IC 15-5-9-10

FAILURE TO TURN IN DOG TAXATION: DOUBLE TAX ON COUNTY ASSESSMENT; VOLUNTARY PAYMENT OR EXCUSE

Each township assessor shall perform the duties imposed by this chapter. If a dog owner has failed to turn in a dog for taxation purposes, the assessor shall notify the owner (Township Form 82, 1987) that the assessor is listing the unpaid taxes within a period of ten (10) days, at which time the person will be assessed double the amount of taxes provided by this chapter unless the person owning the dog appears voluntarily within the ten (10) days and:

1. Proves to the satisfaction of the assessor that the person owned no such dog at the time the census was made; or
2. makes an affidavit to be kept on file by the assessor to the effect that the failure to report a dog for taxation was not intentional and was not purposely omitted for the purpose of avoiding payment of taxes.

Each assessor shall keep a complete list of all dogs subject to the tax under this chapter together with the name of their owners on record in the assessor's office at all times and available to the public. If any person shall acquire, own, harbor, or keep any dog after the assessor has completed the census, the person shall report the dog to and pay to the assessor the amount of dog tax as provided in this chapter and receive a receipt (Township Form 18, 1987) and tag for the payment. The receipt and tax exempts the person from further payment of dog tax on dog described in the receipt for one (1) year from the date of the receipt.

On and after the fifteenth day of June of each year every dog on which the tax has not been paid as herein provided, is hereby declared to be a public nuisance and it shall be the duty of the sheriff of every county, the marshal of every town, the police officer of every city, the constable of every township, and the members of the state police force or game wardens to cause such dogs to be captured and placed into city, town, or county dog pounds. Such dogs may be reclaimed by their owners upon exhibition of evidence that the tax on such has been paid and upon payment of a reasonable fee not to exceed twenty-five cents (\$.25) per day. In the event that the dogs impounded as provided in this chapter shall not be reclaimed within twenty (20) days, they shall be sold or destroyed as the impounding officials may decide. (Also see Dog Tax Records.)

DOG TAX RECORDS

The township assessor shall give to each person a receipt (Township Form 18, 1987) for the money paid the assessor, which shall be designated for dog tax. The receipt shall show the person's name who owns, harbors, or keeps the dog, the amount paid, and the number, description, and kind of dogs paid for, whether male or female and the number of each. The receipt relieves the person owning, keeping or harboring dogs for the current year, extending one (1) year from its date. The assessor shall keep a record of persons owning dogs subject to taxation and a record of the dogs paid for. The assessor shall keep a stub record or copy of the receipts given for money paid as dog tax. The stub record shall show the amount paid, the number of dogs, both male and female, paid for, and the person's name owning the dogs paid for. At the time the receipt is issued to the person, the assessor shall give to the person a tag, which shall be attached to the collar worn by the dog. IC 15-5-9-2

Before July 1 each year, the township assessor shall turn over to the township trustee all the records kept by the assessor relating to the collecting and payment of dog taxes and kennel license fees, and a copy of all receipts given by the assessor to persons having paid dog taxes and kennel license fees, and all money received by the assessor as dog taxes, and all tags left in the assessor's possession. The assessor shall assess against each person who failed to pay to the assessor the amount of any license fee owed by the person, and the amount of the license fees shall be placed upon the tax duplicate by the county auditor and collected as taxes are collected. IC 15-5-9-2

The township assessor shall before July 1 each year, report the amount collected as dog tax and kennel license fees to the county auditor. The county auditor shall make a record of the same, and charge the amount stated in the report against the township trustee as receipts from the county dog fund.

From July 1 each year until March 1 of the next year, the township trustee shall receive any license fees subject to be paid under this chapter and issue any licenses under IC 15-5-9 that may be received or issued by the township assessor under IC 15-5-9.

DOG TAX RECORDS - FAILURE TO PERFORM DUTIES

A township assessor, assessor's designee, or township trustee who: (1) fails to perform the duties imposed by this chapter; or (2) fails to make a complete report within the time specified in this chapter; commits a Class C infraction.

HUMANE SOCIETY FEE

A county legislative body may designate by ordinance one (1) humane society located in that county to receive fifty cents (\$0.50) from each dog tax payment collected by the township assessor or township trustee under this chapter.

A humane society designated under IC 15-5-9-8 shall use the fund disbursed to the society to maintain an animal shelter.

If a humane society is not designated, these amounts remain in the township dog fund (IC 15-5-9-8).

TOWNSHIP TRUSTEE - COUNTY AUDITOR - AUDITOR OF STATE

On or before the first day of May of each year, the trustee of each township shall make a report in writing, to the county auditor, of the amount of all claims in his township for livestock, fowls, or game which have been destroyed or damaged by dogs, and which claims have been filed before March 9, 1937 or which may be filed thereafter but have not been paid for lack of funds. On or before the second Monday in May of each year, the auditor of each county shall make a report, in writing, to the Auditor of State, in such form as the Auditor of State shall prescribe, of the amount of all such claims in his county which have been filed and which have not been paid for lack funds, and on or before the second Monday in July, the Auditor of State shall issue his warrant, payable to the auditor of each county, for the amount of the unpaid claims. The warrant shall be drawn on the state dog account. Upon the receipt of the money, the auditor of the county shall distribute the fund to the respective townships of his county entitled thereto, and the trustee of the townships shall pay all unpaid claims of his township, in the order in which the claims were filed.

If in any year there is not sufficient money in the state dog account to pay all of the claims, the Auditor of State shall make such distribution, as near as practicable, in proportion to the aggregate value of livestock, fowls, or game for the destruction of which or the damage to which claims have been filed in the respective counties, and the county auditor shall distribute the money so received to the several townships in the same proportion. IC 15-5-9-11

The owner of the stock or fowl killed or damaged should make his claim with the trustee of the township in which the loss occurred. Wayne tp. v. Jeffery, 29 Ind. App. 574, 64 N.E. 933 (1902).

DOG OWNER RESPONSIBILITY

If a dog kills or injures any livestock while the livestock is in the care, custody, and control of the livestock's owner or his agent, the owner or harbinger of the dog is liable to the owner of the livestock for all damages sustained, including his reasonable attorney's fees and the court costs; if the appropriate dog tax has not been paid on the dog, triple damages may be awarded. IC 15-5-7-1

DOG TAGS

At the time when the dog kennel license fee is paid to the township assessor, the Assessor, at the time when the assessor issues a receipt, shall likewise furnish to the person a metal tag. The metal tag furnished shall be attached securely to the collar of the dog for which the license fee has been paid and the collar, with the tag attached, shall be worn continuously by the dog.

All license tags shall be of uniform design or color for any one (1) year, but the same color or shape shall not be used for any two (2) consecutive years. All tags shall be designed by the auditor of state, shall be paid for out of the state dog account, and shall be manufactured at the state prison in the same manner as motor vehicle registration plates. Each tag shall have a distinct number and the number of the tag shall appear on the receipt issued to the owner of the dog.

If any dog tag is lost, it shall be replaced without cost by the assessor upon application by the owner of the dog and upon the production of the receipt and a sworn statement of the facts regarding the loss of the tag. No license tag is transferable to another dog. IC 15-5-9-12